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December 16, 2022

Via ECF

The Honorable Lorna G. Schofield
United States District Court Judge
United States District Court for Southern District of New York
40 Foley Square, Courtroom 1106
New York, NY 10007

**Re: *The Federal Republic of Nigeria et al. v. VR Advisory Services, Ltd., et al.*,
Case No. 1:20-MC-00209-LGS (S.D.N.Y.)**

Dear Judge Schofield:

We write on behalf of the Federal Republic of Nigeria and Attorney General Abubakar Malami (together “Nigeria”) the applicants in this proceeding commenced pursuant to 28 U.S.C. §1782 (“Section 1782”) in aid of ongoing criminal investigations and prosecutions in Nigeria (“Nigerian Proceedings”). We write in response to the Court’s December 13, 2022 Order granting in part Nigeria’s requests for discovery (the “Order”) to explain the relevance of nineteen (19) search terms requested by Nigeria and denied without prejudice by the Court in the Order. ECF 76.

The Nigerian Proceedings concern an \$11 billion fraud perpetrated against Nigeria by non-party Process & Industrial Developments Limited (“P&ID”), a shell company used to bribe corrupt former Nigerian officials to procure a sham natural gas processing agreement known as the Gas Supply and Processing Agreement (“GSPA”) with Nigeria. P&ID has never had any offices, employees or infrastructure required to perform the GSPA. P&ID never attempted to perform the GSPA. Instead, P&ID manufactured a breach claim to in an arbitration against Nigeria (the “Arbitration”), and submitted perjured evidence to the arbitral tribunal to fraudulently obtain a \$6.6 billion award against Nigeria that with interest now stands at \$11 billion (the “Award”). ECF 27-1 ¶¶196, 210. The Award is the subject of related set aside proceedings in England.

Ongoing investigations have uncovered evidence that P&ID through its owners, directors and network of affiliates engaged in a massive scheme to bribe corrupted former Nigerian officials to procure the GSPA, and that this scheme extended through the Arbitration to buy the silence and cooperation of witnesses and government officials. As detailed in the chart below, each of the nineteen (19) search terms are directly relevant to the Nigerian Proceedings. Nigeria respectfully requests that the Court approve Nigeria’s search terms and require VR Respondents to promptly collect and produce discovery in accordance with the Order.

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Search Term	Relevance to the Nigerian Proceedings
Goidel	Goidel Resources Ltd. has been charged with 32 criminal counts relating to money laundering, breach of trust and bribery in connection with P&ID's fraudulent procurement of the GSPA.
Nolan	James Nolan is a former director of P&ID and the owner of Lurgi Consult, a P&ID affiliate used to bribe former Nigerian officials. Mr. Nolan is a defendant in several Nigerian criminal proceedings and has been charged with money laundering, breach of trust and bribery in connection with P&ID and the GSPA.
Ecophoenix	Ecophoenix Nigeria Ltd. is a P&ID affiliate and has been charged by Nigerian law enforcement authorities of offenses relating to money laundering and conspiracy in connection with P&ID and the GSPA.
Marshpearl	Marshpearl Limited and Marshpearl Nigeria Limited are both P&ID affiliates. Investigations have confirmed that P&ID and its owners, Michael Quinn and Brendan Cahill, used Marshpearl Limited to issue payments to Grace Taiga, a former legal director within the Nigerian government who was charged with the procedural approval of the GSPA.
Babcock	Babcock Electrical Projects Limited is a P&ID affiliate owned by Messrs. Quinn and Cahill and shares a common registered address used by other P&ID affiliate entities being investigated. Babcock Electrical Projects Limited has been charged by Nigerian law enforcement authorities for offenses relating to money laundering and conspiracy.
Kristholm	Kristholm Limited is a P&ID affiliate used by Messrs. Quinn and Cahill to issue unlawful payments to the family of Ms. Grace Taiga in connection with P&ID and the GSPA.
Lurgi	Lurgi Consult Limited (Nigeria) is affiliated with Messrs. Quinn and Cahill. Nigerian law enforcement authorities have uncovered evidence that Lurgi Consult Limited (Nigeria) was used to issue payments to Nigerian government officials, including Taofiq Tijani, a former Nigerian government official who has confessed to receiving a \$50,000 bribe payment from P&ID to facilitate P&ID's fraudulent procurement of the GSPA.
Kuchazi	Muhammad Kuchazi is a former commercial director of P&ID and a long term associate of Rilwanu Lukman, who was the director of the Ministry of Petroleum Resources at the time the GSPA was issued. Mr. Kuchazi is under investigation by the Nigerian law enforcement authorities for his role in P&ID's fraudulent procurement of the GSPA and discovery has confirmed that P&ID has hired legal counsel for Mr. Kuchazi and that P&ID's English counsel, Kobre and Kim (UK) LLP, paid Mr. Kuchazi's legal fees in Nigeria.
"Ministry of Petroleum Resources"	The Ministry of Petroleum Resources is the counterparty to the GSPA.
Lukman	Rilwanu Lukman was the Minister of Petroleum Resources at the time the GSPA was executed. Nigerian law enforcement authorities are investigating Mr. Lukman for unlawful payments by P&ID to Mr. Lukman and his family in connection with P&ID's fraudulent procurement of the GSPA.

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Trinitron	Trinitron Nigeria Limited is a P&ID associated company that is suspected of being used by P&ID's founders and directors to set up fraudulent clone shell entities in Nigeria which cloned entities were used to fraudulently operate as legitimate entities.
Albion	Albion Marine Company Limited lists Brendan Cahill as a director and the company is suspected of being linked to P&ID and Industrial Consultants (International) Limited ("ICIL"). Evidence from investigations have confirmed that ICIL was used to issue numerous suspicious payments to Grace Taiga. See ECF 27-1 (¶¶107, 121, 122). Albion is presently under investigation for further links with P&ID, ICIL and the GSPA.
Hobson	Hobson Industries Limited is a P&ID associated company. Investigations have thus far uncovered a series of intra company transfers between Hobson and P&ID affiliated and associated companies during the years leading up to and after P&ID's procurement of the GSPA.
Pinimi	Pinimi Limited is a P&ID associated company and is under investigation for intra company transfers between Pinimi Limited and P&ID affiliates that were used to make unlawful payments to Nigerian government officials.
S.E.S.F.T.F. or SESFTF	S.E.S.F.T.F. Progress Limited (Cayman) is controlled by P&ID's founders and former directors, including Brendan Cahill. S.E.S.F.T.F. Progress Limited (Cayman) was used to issue at least \$30,000 in payments to an entity known as Conserve Oil Limited, a company owned by Taofiq Tijani. Nigeria is investigating the payments made to Mr. Tijani as a bribe payment by P&ID to procure Mr. Tijani's cooperation.
Eastwise	Eastwise Trading Limited (Cayman) is a P&ID affiliated company. Bank records of the company have provided evidence that the company made a series of unlawful payments to Ms. Grace Taiga, who was ostensibly tasked with overseeing the process for awarding the GSPA.
"Tita Kuru" or "Tita-Kuru"	Tita Kuru Petrochemicals Limited is a Nigerian petrochemical company that hired P&ID as a consultant. P&ID stole design and engineering work commissioned by Tita Kuru for a different gas processing plant, and presented Tita Kuru's designs to Nigeria as purportedly having been prepared by P&ID for the GSPA. Tita Kuru later commenced legal proceedings against P&ID in connection with P&ID's theft of Tita Kuru's designs.
Shasore	Olasupo Shasore acted as Nigeria's counsel during the Arbitration. Investigations to date have confirmed that Mr. Shasore made \$200,000 in payments to former Nigerian government officials. Nigeria believes that P&ID was the source of these payments and that the purpose of the payments was to unlawfully obtain the cooperation of Nigerian officials during the Arbitration.
"Nigerian National Petroleum Corporation" or NNPC	The Nigerian National Petroleum Corporation was formerly a government-owned corporation and is the sole licensed entity to operate in Nigeria's petroleum industry. Nigerian law enforcement authorities have discovered evidence that officials within the NNPC received bribe payments of at least \$100,000 during the Arbitration.

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Respectfully submitted,

/s/ Christopher J. Major

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cc: All Counsel of Record (Via ECF)